(306)

IN THE HIGH COURT OF KARNATAKA AT BANGALORE

DATED THIS THE 26TH DAY OF MAY 1998. /

BEFORE

THE HON'BLEM P.JUSTICE V.K. SINGHAL WRIT PETITION NO.2084 OF 1994.

## BETWEEN:

A banking company governed and regulated under the provisions of the Banking Regulation Act, 1949 with its head office at Manipal-576119 represented herein by P.R. Shenoy, Divisional Manager Stationery and Records Division Syndicate Bank, Head Office, Manipal-576119.

. . Petitioner

(By Sri M/s. Kind & Partridge, for Petitioner) /

AND

1. The Assistant Commissioner of Commercial Taxes (Intelligence) Chick Posts, Vanijya Therige Bhavan, Maidan Road, Mangalore.

2. The Commissioner of Commercial Taxes, Vanijya Therige Karyalaya, Kalidasa Road, Gandhinagar, Bangalore-560 009.

.. Pespondents

(By Sart. S. Sujatha, HCGP for Respondents)

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Writ petition is filed under Article 226 of the Constitution of India with an affidavit praying to declare that the petitioner is not a dealer and hence not liable to sales tax and etc.,

This writ petition is coming on for orders, the Court made the following

## ORDER

It is pointed out that W.A.No.2511/92 D.D.7.2.1996 by the Division Bench was decided in favour of the Bank.

V00

Learned counsel for the respondent pointed out that S.L.P. is pending.

Present petition is disposed in terms of the directions given in W. A. No. 2511/92. If the matter is decided in favour of the Department in S.L.P. the Department would be free to take action at that stage.

Petition stands disposed of accordingly.

Sd/- JUDGE.

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C.

Assistant Registrar High Court of Karnataka

Bangalore-560 001

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